

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, *et al.*,

Delphi Corporation

(“the Debtors”)

Chapter 11

Case No. 05-44481 (RDD) Jointly
Administered

Case No. 05-44481

Schedule No.: 16433

**NOTICE OF TRANSFER OF CLAIM PURSUANT TO F.R.B.P. RULE 3001 (E)(2) FOR FILED
CREDITOR, HEIDEL GMBH & CO. KG, IN THE AMOUNT OF \$51,077.00, TO STONEHILL
INSTITUTIONAL PARTNERS, L.P.**

To Transferor: Heidel GmbH & Co. KG
Attn: H.G. Bayer, CEO
Frimo Lotte GmbH
Hansaring 1
D-49504 Lotte
Germany

PLEASE TAKE NOTICE that the transfer of \$51,077.00 of the above-captioned General Unsecured claim has been transferred to:

Transferee: Stonehill Institutional Partners, L.P.
Attn: Steve Nelson
c/o Stonehill Capital Management
885 Third Avenue, 30th Floor
New York, NY 10022
Phone: 212-739-7474

The evidence of transfer of claim is attached hereto. A copy of the proof of claim is attached hereto as Exhibit A.

No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of the date of this notice, you must file a written objection with the Office of the Clerk, United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, NY 10004-1408. If your objection is not timely filed, the transferee will be substituted in your place as the claimant on our records in this proceeding.

(*FOR CLERK'S OFFICE USE ONLY*):

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.
INTERNAL CONTROL NO. _____

Copy: (check) Claims Agent Transferee Debtors's Attorney

Deputy Clerk

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Delphi Corporation
Debtor

Case No. 05-44481

Chapter 11

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that the claim of Heidel GmbH & Co. KG ("Assignor") against the Debtor in the amount of \$51,077.00 and all claims of Assignor against Debtor have been transferred and assigned to Stonehill Institutional Partners, L.P. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

I, the undersigned Assignor of the claims described above, hereby assign and transfer my claims and all rights thereto to Stonehill Institutional Partners, L.P. according to the terms of the Assignment of Claim duly executed by me on the date hereof. I have a claim against the Debtor that has not been previously transferred, and the Debtor has neither objected to nor satisfied this claim. The clerk of this Court is authorized to change the address of record regarding the claim to that of Assignee listed below.

ASSIGNEE: Stonehill Institutional Partners, L.P.

Address: Re: Delphi Corporation Claim
c/o Stonehill Capital Management
885 Third Avenue, 30th Floor
New York, NY 10022

Signature: Peter Sicilia
Name: Peter Sicilia

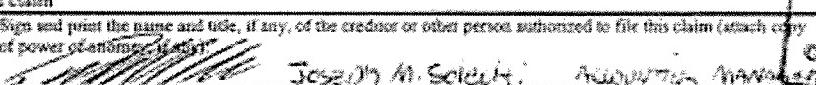
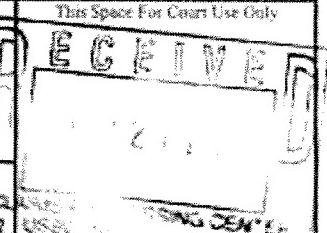
ASSIGNOR: Heidel GmbH & Co. KG

Address: Frimo Lotte GmbH
Hansaring 1
D-49504 Lotte
Germany

Signature: H.-G. Bayer
Name: H.-G. Bayer
Title: CEO
Date: 30 Nov. 2006

EXHIBIT

A

United States Bankruptcy Court SOUTHERN District Of NY		PROOF OF CLAIM
Name of Debtor DELPHI CORPORATION	Case Number 05-44481	This Space For Court Use Only
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property) HEIDEL GMBH + CO. KG	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and Address where notices should be sent: FREMO LOTTE GmbH HANSARING 1 D-49504 LOTTE GERMANY Telephone Number: 011 49 5404 8660		
Account or other number by which creditor identifies debtor: 31-667-7491	Check here if this claim <input checked="" type="checkbox"/> replaces or <input type="checkbox"/> amends a previously filed claim dated: 7/27/06	
1. Basis for Claim: <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred: JANUARY 2004 - OCTOBER 2005	3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
Secured Claim: <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____ Unsecured Nonpriority Claim \$ 51,077.00 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.	Unsecured Priority Claim: <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations - 11 U.S.C. § 507(a)(1)(A) or (x)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>* Amounts are subject to adjustment as of 1/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>	
5. Total Amount of Claim at Time Case Filed: \$ 51,077.00 <small>(Unsecured) (Secured) (Priority)</small>	\$ 51,077.00 <small>(Total)</small>	
<small>* If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</small> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<small>6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</small> <small>7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of liens. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.</small> <small>8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</small>		
Date: 11/31/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any). Joseph M. Schmitz, Attorney At Law  	
<small>Penalty for presenting fraudulent claims: Fine up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3371.</small>		